

HOUSE BILL 3238

By Rhinehart

AN ACT to amend Chapter 168 of the Private Acts of 1984; and any other acts amendatory thereto, relative to the privilege tax on the occupancy of any rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist court, tourist camp or campground, tourist cabin, motel, camp site, tourist cabin or motel located within the boundaries of a state park, or any place in which rooms, lodgings, or accommodations are furnished to transients for a consideration in Van Buren County

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 2 of Chapter 168 of the Private Acts of 1984 is amended by deleting the language "five percent (5%)" wherever it appears and by substituting instead the language "seven percent (7%)".

SECTION 2. Section 10 of Chapter 168 of the Private Acts of 1984 is amended by deleting the section in its entirety and by substituting instead:

SECTION 10. Within the first ten (10) days of each month, after first deducting the commission authorized in Section 4 for the administration and enforcement of this act, the county clerk shall apply the proceeds of the tax then in the hands of the county clerk as follows:

(a) Twenty-two and twenty-eight hundredths percent (22.28%) shall be paid over to the trustee of the city of Spencer.

(b) The balance of the proceeds, seventy-seven and seventy-two hundredths percent (77.72%), shall be paid over to the county trustee to be credited as follows: Forty-nine and fourteen hundredths percent (49.14%) of the total revenue collected shall be credited to the Van Buren County Education Capital Outlay Note. All other proceeds or twenty-eight and fifty-eight hundredths percent (28.58%) of the total revenue collected shall be credited to the Van Buren County debt service.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Van Buren County. Its approval or nonapproval shall be proclaimed by the presiding officer of Van Buren County and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.